

SUPPLEMENTARY INSTRUCTIONS FOR NEW MEXICO CITIES, TOWNS, VILLAGES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general government, please include the following fiscal activities:

- Business improvement districts
- Community development agencies
- Historic districts
- Housing authorities
- Improvement districts for streets, sidewalks, sewers, water, parking, parks, and utilities
- Local arts and cultural districts
- Metropolitan redevelopment boards or commissions
- Parking authorities
- Urban development agencies

PART 2 - REVENUES

3. B. Local sales taxes

1. General sales tax (T09)

Include only the gross receipts taxes imposed under the Supplemental Municipal Gross Receipts Tax and the Municipal Option Gross Receipts Tax (Including Infrastructure and Environmental portions).

6. Public Utilities tax (T15)

Include Municipal franchise tax

8. Other local sales taxes (T19)

Include the lodgers' tax

3. C. Licensing and permit taxes

3. Motor vehicles licensing and permit taxes (Code T24)

Include proceeds from issuing taxicab licenses (City of Santa Fe only).

4. Intergovernmental revenues

A. Streets and highways - From the State (Code C46)

Include - Auto license distribution

M. General support – From the State (Code C30)

Include –

- Gross receipts tax - 1.225 cents (shared revenues from the state gross receipts tax)
- Small cities assistance (share, if any, from state compensating use tax)
- Cigarette tax - 2 cents
- Gasoline tax

PART 3 – EXPENDITURES

11. Personnel expenditures (Code Z00)

Report salaries and wages for all employees, full and part time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage.

PART 4 - INDEBTEDNESS

Include single-family mortgage revenue bonds and industrial revenue or pollution control bonds issued by your government.